

Exhibit B

Hengel Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:)	
)	Chapter 11
Genesis Global Holdco, LLC, et al., ⁷)	
)	Case No. 23-10063 (SHL)
Debtors.)	
)	Jointly Administered

**DECLARATION OF EVAN HENGEL IN SUPPORT OF THE APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT AND
RETENTION OF BERKELEY RESEARCH GROUP, LLC AS FINANCIAL
ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
EFFECTIVE AS OF FEBRUARY 14, 2023**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Southern District of New York (the “**Local Rules**”), and 28 U.S.C. § 1746, **EVAN HENGEL** declares as follows:

1. I am a Managing Director of Berkeley Research Group, LLC (“**BRG**”)⁸ a professional services firm with numerous offices throughout the country.⁹
2. I am duly authorized to make this declaration on behalf of BRG (the “**Declaration**”). Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein and, if called as a witness, I could and would testify thereto.¹⁰

⁷ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s tax identification number (as applicable), are: Genesis Global Holdco, LLC (8219); Genesis Global Capital, LLC (8564); Genesis Asia Pacific Pte. Ltd. (2164R). For the purpose of these chapter 11 cases, the service address for the Debtors is 250 Park Avenue South, 5th Floor, New York, NY 10003.

⁸ All references pertaining to disinterestedness and disclosures of relationships with parties in interest contained herein referring to BRG, refer collectively to Berkeley Research Group, LLC, and all of its affiliates, subsidiaries, and parent entities.

⁹ Berkeley Research Group is comprised of domestic and foreign subsidiaries and its parents. All active entities are primarily involved in expert advisory services.

¹⁰ Certain of the disclosures set forth herein relate to matters within the knowledge of other Managing Directors and Directors at BRG and are based on information provided by them.

3. I submit this Declaration in support of the application (“**Application**”)¹¹ of the Official Committee of Unsecured Creditors (the “**Committee**”) of the above-captioned debtors (collectively, the “**Debtors**”) seeking entry of an order authorizing the Committee to employ BRG as financial advisor to the Committee, effective as of February 14, 2023, pursuant to sections 328(a) and 1103(a) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the “**Bankruptcy Code**”), Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (the “**Local Rules**”).

4. On February 14, 2022, the Committee selected BRG to serve as its financial advisor, to perform financial advisory and litigation support services in connection with these cases. Since its retention by the Committee, BRG has become familiar with the Debtors’ businesses and financial affairs and is therefore particularly qualified to serve as the Committee’s financial advisor.

A. Qualifications of Professionals

5. BRG is well-suited to act as financial advisor to the Committee in these cases. BRG’s Corporate Finance practice consists of senior financial, management consulting, accounting, and other professionals who specialize in providing restructuring, transaction advisory, litigation support, solvency, and valuation assistance and providing a focus on viable solutions that maximize value for companies and creditors, typically in distressed business settings. BRG has acted as financial advisor, crisis manager, and corporate officer in middle market to large multinational companies in crisis or those in need of performance improvement in specific financial and operational areas across a wide array of industries.

¹¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

Moreover, the professionals at BRG have assisted and advised debtors, independent boards, creditors, creditors' committees, bondholders, investors, and others in numerous bankruptcy cases, including the bankruptcy cases of Endo International plc., Voyager Digital Holdings, Inc., BlockFi, Inc., Centric Brands, Inc., The Hertz Corporation, CBL & Associates Properties, Inc.; GNC Holdings, Inc., Molycorp Inc, Nortel Networks Inc, The McClatchy Company, Diamond Offshore Drilling, Inc., Speedcast International Limited, Briggs & Stratton Corporation, The Collected Group, LLC, Nine West Holdings, Inc., Bouchard Transportation, Co., Inc., General Wireless Operations, Inc (a.k.a. RadioShack Inc.), Verity Health System of California, Seadrill Partners, LLC; Bumble Bee Foods; Peabody Energy Corporation, Aluminum Shapes, L.L.C., MF Global Holdings, Ltd., Southern Foods Group, LLC (a.k.a. Dean Foods), and Refco, Inc.¹²

B. Services to be Provided

6. BRG has agreed to provide financial advisory services to the Committee pursuant to the terms of the Application. As indicated in the Application, BRG will coordinate the execution of its services with the Committee Counsel, to minimize or eliminate any duplication of effort. BRG will also coordinate with Houlihan Lokey, Inc. ("**Houlihan**") who has been selected by the Committee to perform investment banking services.

7. BRG's work product will encompass only matters that come to its attention in the course of its work that BRG perceives to be significant in relation to the objectives of its engagement. Because of the time and scope limitations implicit in BRG's engagement and the related limitations on the depth of BRG's analyses and the extent of BRG's verification of information, BRG may not discover all such matters or perceive their

¹² The professionals were employed in certain of these engagements prior to joining BRG.

significance. Accordingly, BRG will be unable to and will not provide assurances in its work product concerning the integrity of the information used in its analyses and on which BRG's findings and advice to the Committee may be based. BRG understands, and the Committee acknowledges, that BRG is not being requested to perform an audit nor to apply generally accepted auditing standards or procedures. BRG understands, and the Committee acknowledges, that BRG is entitled, in general, to rely on the accuracy and validity of the data disclosed to it or supplied to it by employees and representatives of the Debtors. BRG will not, nor is BRG under any obligation to, update data submitted to it or review any other areas unless the Committee specifically request us to do so. BRG's work will be performed on a reasonable "level-of-effort" basis; that is, the circumstances of BRG's engagement may cause its advice to be limited in certain respects based upon, among other matters, the extent of sufficient and available data and the opportunity for supporting investigations in the time period.

8. The terms and conditions of BRG's proposed retention were negotiated between the Committee and BRG and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement.

C. No Duplication of Services

9. The services to be provided by BRG will be at the request and direction of the Committee so as to avoid duplicative efforts among the Committee's professionals retained in these cases.

10. BRG intends to communicate regularly with the Committee and its legal advisors to ensure that the actual financial advisory services performed are appropriate based on the status of these cases and needs of the Committee. BRG will coordinate all tasks with Counsel and Houlihan to coordinate services to the Committee, achieve case efficiencies,

and avoid unnecessary duplication of efforts. In light of BRG's substantial experience and expertise and the complex nature of the Debtors' business and financial affairs, BRG is well qualified to advise the Committee in these bankruptcy cases.

D. Use of Contractors

11. Notwithstanding anything in this Application to the contrary, BRG shall: (i) to the extent that, with the prior consent of the Committee, it uses the services of independent contractors or subcontractors (the "**Contractors**") in these cases, pass through the cost of Contractors to the Debtors at the same rate that BRG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflict checks as required for BRG; and (iv) file with the Court such disclosures required by the Bankruptcy Code, Bankruptcy Rules, Local Rules, orders of the Court, and applicable law.

E. Disinterestedness of Professionals

12. BRG¹³ is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code because BRG and its Managing Directors and Directors:

- (a) are not creditors, equity security holders or insiders of the Debtors;
- (b) are not and were not, within two years before the Petition Date, directors, officers, or employees of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors or for any other reason; or

¹³ As previously noted, "BRG" herein, in relation to disclosures regarding disinterestedness and relationships with interested parties, collectively refers to Berkeley Research Group, LLC and all of its affiliates, subsidiaries and parent entities.

(d) hold any debt or equity securities of the Debtors.

13. Moreover, to the best of my knowledge, information and belief formed after reasonable inquiry, BRG and its Managing Directors and Directors have no interests that are materially adverse to the Committee, the Debtors' estates, or the other creditors in these cases.

14. To determine BRG's relationship with the parties-in-interest identified by the Committee to BRG, in preparing this Declaration, I caused the names of the parties set forth in **Exhibit B-1**, (the "**Potential Parties in Interest**") which is attached hereto, to be submitted to BRG's internal conflicts procedures. This list was compiled by reviewing various documents, submitted by the Debtors' counsel to the Court, including their retention documents. Accordingly, BRG is relying on the accuracy and completeness of the information in connection with our conflict review and disclosure. BRG's internal conflict check procedures consist of the querying of the Potential Parties in Interest, within an internal computer database containing names of individuals and entities that are present or former clients of BRG. The database that BRG queries to determine its lack of conflicts and disinterestedness incorporates the names of individuals and entities that are present and former clients both of BRG and all of its affiliates, subsidiaries, and parent entities. It is important to note that the database maintained by BRG client intake includes all clients and related parties in matters in which an affiliate of BRG is engaged to perform services. Additionally, new matters are circulated to all Directors and Managing Directors of BRG with a request to review and advise of any potential conflict of interest concerns. All responses are reviewed and addressed by an attorney on BRG's Conflicts team.

15. To the best of my knowledge, information and belief, neither I nor any

other Managing Director or Director of BRG nor the BRG Personnel has any connection with or holds any interest adverse to the Debtors, their estates, creditors, shareholders, or any other party in interest herein or their respective attorneys in the matters for which BRG is proposed to be employed, except that BRG has provided other consulting services, and may in the future provide such services, to certain of the Debtors' creditors or other parties-in-interest unrelated to the Debtors' cases. As set forth herein and in **Exhibit B-2**, which is attached hereto, BRG, inclusive of its affiliates, subsidiary, and parent entities, has certain relationships with certain parties-in-interest in these cases, but such relationships are unrelated to either the Debtors or these cases.

16. None of the engagements set forth herein or in **Exhibit B-2** are related to these cases.

17. In an abundance of caution, BRG discloses that it currently serves as financial advisor to the debtors (the "**Voyager Debtors**") in the cases styled as *In re Voyager Digital Holdings, Inc., et al.*, Case No. 22-10943 (MEW) (Bankr. S.D.N.Y.). BRG is not aware of any connections at this time between the Debtors and the Voyager Debtors nor has it been necessary for BRG to address any potential connections between the Debtors and the Voyager Debtors. BRG believes that its involvement in the Voyager Debtors' cases does not compromise its ability to provide consulting services in these cases.

18. Further, BRG discloses that a BRG managing director, Mr. Mark Renzi, has been appointed to serve as Chief Restructuring Officer of BlockFi and he is supported by a team of BRG professionals in the debtors' (the "**BlockFi Debtors**") cases styled as *In re BlockFi Inc., et al.*, Case No. 22-19361 (MBK) (Bankr. D. N.J.). BRG is not aware of any connections at this time between the Debtors and the BlockFi Debtors nor has it been necessary for BRG to address any potential connections between the Debtors and the

BlockFi Debtors. BRG believes that its involvement in the BlockFi Debtors' cases does not compromise its ability to provide consulting services in these cases.

19. Further, as part of its diverse practice, BRG appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, BRG has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been and may be in the future represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, BRG has in the past, may currently, and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Moreover, BRG might have referred work to other professionals who are retained in these cases. Likewise, certain such professionals who are retained in these cases might have referred work to BRG. Based on our current knowledge of the professionals involved, and to the best of my knowledge, insofar as I have been able to ascertain after reasonable inquiry, none of these relationships create interests materially adverse to the Debtors in matters upon which BRG is to be employed, and none are in connection with these cases.

20. To the best of my knowledge, none of the BRG Personnel is a direct holder of any of the Debtors' securities. It is possible that certain BRG Personnel or BRG employees, Managing Directors, board members, equity holders, or affiliates of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own the Debtors' or other Potential Parties in Interests' debt or equity securities or other financial instruments including bank loans and other obligations. Typically, the holders of such interests have no control over investment

decisions related to such investment funds or financial instruments. BRG's policy prohibits its employees from personally trading in the Debtors' securities.

21. To the best of my knowledge, BRG has not been engaged to assist any entity or person other than the Committee on matters relating to, or in connection with, these cases. If this Court approves the proposed employment of BRG by the Committee, then BRG will not accept any engagement or perform any services in these cases for any entity or person other than the Committee. BRG may, however, continue to provide professional services to, and engage in commercial or professional relationships with, entities or persons that may be creditors of the Debtors in these cases; provided, however, that such services do not and will not relate to, or have any direct connection with, these cases.

22. I am not related or connected to and, to the best of my knowledge, no other Managing Director or Director of BRG, nor the BRG Personnel, is related or connected to any United States Bankruptcy Judge or District Judge for the Southern District of New York, or the United States Trustee for the Southern District of New York or to any employee in the offices thereof.

23. To the extent I discover any additional facts bearing on the matters described herein and required to be disclosed during the period of the Committee's retention of BRG, I will supplement the information contained in this Declaration.

F. Professional Compensation

24. As discussed and agreed to with the Committee, for purposes of this engagement, and with respect to the services to be provided, BRG will be entitled to receive as compensation for its services, fees based on hours worked times rates, plus reimbursement of actual and necessary expenses incurred by BRG.

25. For professional services, fees are based on BRG's standard hourly rates. The

proposed rates of compensation, subject to final Court approval, are the customary hourly rates in effect when services are performed by the professionals and paraprofessionals who provide services to the Committee. The hourly rates charged by BRG for the services provided by its personnel differ based upon, among other things, each professional's level of experience, geographic differentials, and types of services being provided. Hourly rates are subject to periodic adjustment (rates are typically adjusted annually) to reflect promotions and other changes in personnel responsibilities, increases in experience, and increases in the cost of doing business. The current standard hourly rates for the BRG Personnel that are expected work on this engagement are as follows¹⁴:

Position	Hourly Rate
Managing Directors	\$1,050 - \$1,250
Associate Directors & Directors	\$810 – 990
Professional Staff	\$395 - \$795
Support Staff	\$175 - \$350

26. These hourly rates are subject to periodic adjustment, which shall be noted on the invoices for the first time period in which the revised rates become effective. The standard hourly rates for the BRG experts anticipated to be assigned to this engagement are as follows: Christopher Kearns (\$1,250), Mark Renzi (\$1,250), Evan Hengel (\$1,150), Michael C. Canale (\$1,150), Andrew Cowie (\$900), and Christopher Goodrich (\$900), (together with the assigned professional staff the “**BRG Personnel**”). We believe that BRG's standard hourly rates are at or below those of firms we consider our peers.

¹⁴ The below ranges are for BRG professionals in the Corporate Finance practice group who may practice in bankruptcy and non-bankruptcy related matters. They exclude BRG professionals in other industry practice groups, such as healthcare, who may also provide specialized services in these chapter 11 cases. To the extent such other professionals provide services, they will charge their standard hourly rates as they would in non-bankruptcy matters and in no event do their standard hourly rates exceed the ranges set forth below for the Corporate Finance practice group.

27. To the extent BRG requires services of personnel from specialized practices or its international divisions, the standard hourly rates for that specialized practice or international division will apply.

28. Consistent with BRG's policy with respect to its other clients, BRG will charge for all other services provided and for other charges and disbursements incurred in rendering services to the Committee. These customary items include, among other things, travel and lodging expenses, business meals, costs of reproduction, research, communications, our legal counsel, any applicable sales or excise taxes and other direct expenses. Internal or overhead costs and document production services (including regular secretarial and word processing time) will not be charged for separately.

29. BRG will also request compensation for any time and expenses (including, without limitation, reasonable legal fees and expenses, except in the case of legal fees pertaining to any fee defense) that may be incurred in considering or responding to discovery requests or other requests for documents or information, or in participating as a witness or otherwise in any legal, regulatory, or other proceedings, including, without limitation, those other than the instant matter, as a result of BRG's performance of these services.

30. BRG acknowledges that neither the Committee, its constituents, nor any of its advisors or professionals (including, but not limited to Counsel), shall be liable for the fees, expenses or other amounts payable to BRG.

31. BRG intends to apply to the Court for payment of compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines, and any additional procedures that may be established by the Court in the cases.

32. Regardless of the time and manner of interim compensation, BRG

understands that, subject to this Court's orders, BRG will be required to follow the procedures for final allowance of fees at the end of these cases.

33. No promises have been received by BRG, nor any employee thereof, as to payment or compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Except for internal agreements among the employees of BRG regarding the sharing of revenue or compensation, neither BRG nor any of its employees has entered into an agreement or understanding to share compensation as described in Bankruptcy Code Section 504 and Bankruptcy Rule 2016.

34. I understand that the Committee requires knowledgeable consultants to provide essential professional services in these cases and that the Committee has selected BRG as its financial advisor because of the firm's diverse experience and extensive knowledge in the fields of bankruptcy, business reorganizations, and mergers and acquisitions. I also understand that the Committee believes that BRG's employment is in the best interests of the Debtors and their estates and creditors. I believe that BRG is well qualified to perform these services in an efficient manner and represent the Committee's interests in these cases.

35. The foregoing constitutes the statement of BRG pursuant to sections 504 and 1103 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 5002, and Local Rule 2014-1.

Dated: March 16, 2023

Respectfully submitted,

/s/ Evan Hengel
Evan Hengel
Managing Director
Berkeley Research Group, LLC

Exhibit B-1

Exhibit 1

Potential Parties-in-Interest

Debtor Entities

Genesis Asia Pacific PTE. LTD
Genesis Global Capital LLC
Genesis Global Holdco, LLC

Non-Debtor Affiliates

Genesis Asia (Hong Kong) Limited
Genesis Bermuda Holdco Limited
Genesis Custody Limited
Genesis Global Assets, LLC
Genesis Global Labs, LLC
Genesis Global Markets Limited
Genesis Global Trading, Inc.
Genesis UK Holdco Limited
GGA International Limited (BVI)
GGC International, Ltd (BVI)

Major Equity Holders

Digital Currency Group, Inc.

Major Equity Holders' Counsel

Weil, Gotshal, and Manges LLP

Senior Management

Agnes Chen Meiyun
Alice Chan
Andrew Sullivan
Brian Bulthuis
Diana Kim

Current Directors

A. Derar Islim
Arianna Pretto-Sakmann
Gan Lee Teng
Lip Chih Ng
Matthew Johnson
Mark Murphy
Michael Kraines
Michael Patterson
Sugandhi Govil
Paul Aronzon

Tom Conheeney

Debtors' Restructuring Professionals

Cleary Gottlieb Steen & Hamilton LLP
Alvarez & Marsal Holdings, LLC
Kobre & Kim LLP
Kroll Restructuring Administration LLC
Moelis & Company

Material Contract Counterparties

Talos Trading, Inc.
WorkSocial.com LLC

Insurers

Axis Capital
Forge Insurance Company
Lloyd's of London
Starr Insurance & Reinsurance Limited
Woodruff Sawyer

**Bankruptcy Court for the Southern
District of New York**

Ali Ismail
Brenda Robie
Chantel Barrett
Christine Azzaro
Connor Farley
Daniel Slemmer
Deanna Anderson
Dorie Arthur
Francis O'Rourke
Graham Fisher
Greg White
Hon. Cecelia G. Morris
Hon. David S. Jones
Hon. James L. Garrity, Jr.
Hon. John P. Mastando
Hon. Lisa G. Beckerman
Hon. Martin Glenn
Hon. Michael E. Wiles
Hon. Philip Bentley
Hon. Sean H. Lane

Ian Kitts
Jacob Schuerger
Jacqueline DePierola
James Vincenti
Jaqueline Tran
Jenna MacDonald
Jennifer Pollan
John Churchill
John Kuebler
Julia Bonnell
Karra Puccia
Leslie Wybiral
Liza Ebanks
Lorraine Echevarria
Lynda Calderon
Maria Rodriguez-Castillo
Sarah Rosenthal
Tammi Hellwig
Tracey Mercado
Tyler Talton
Vanessa Ashmeade
Willie Rodriguez

**U.S. Trustee Office, Region 2, Southern
District of New York, Manhattan Division**

Abriano, Victor
Allen, Joseph
Arbeit, Susan
Bentley, Phillip
Black, Christine
Bruh, Mark
Cornell, Shara
Gannone, James
Harrington, William K.
Higgins, Benjamin J.
Higgins, David S.
Joseph, Nadkarni
Leonhard, Alicia
Masumoto, Brian S.
Mendoza, Ercilia A.
Moroney, Mary V.
Morrissey, Richard C.
Ogunleye, Alaba
Penpraze, Lisa
Riffkin, Linda A.
Rodriguez, Ilusion

Schmitt, Kathleen
Schwartz, Andrea B.
Schwartzberg, Paul K.
Scott, Shannon
Sharp, Sylvester
Tiantian, Tara
Van Baalen, Guy A.
Velez-Rivera, Andy
Vescovacci, Madeleine
Wells, Annie
Zipes, Greg M.

Taxing Authorities

Monetary Authority of Singapore

**Debtors' Banks & Financial Services
Providers**

Anchorage Lending CA, LLC
Banking Circle
Continental Stock Transfer & Trust
Houlihan Lokey
Industrial and Commercial Bank of China
Interactive Brokers
JPMorgan Chase Bank, NA
JPMorgan Chase Bank, NA Singapore
Kraken
Marex Captial Markets, Inc.
Metropolitan Commercial Bank
Signature Bank
Silvergate Bank
Tradestation

Significant Vendors

250 Park LLC
ACRION GROUP INC/Dmitri Gofshtein
Agon Litigation
Amazon Web Services
American Arbitration Association
Anchorage Digital Bank, National
Association
Andy McMullen
BitGo, Inc.
Bloomberg LP
CAPITEQ PTE. LTD.
CDW Direct LLC

Chicago Mercantile Exchange Inc NEED
PO
CJD Technologies
CloudFlare, Inc.
CMS Cameron McKenna Nabarro Olswang
LLP
Coinbase Custody Trust
Compliance Services
Corver Roos
Cyberfort Ltd
Dashlane USA Inc
Davis Polk & Wardwell LLP
DCG Real Estate Management LLC
Donnelley Financial LLC
Driven
Ernst & Young LLP
Fireblocks Inc.
Friedman LLP
GitLab Inc
Global Fund Media Limited
Goodwin Procter LLP
Gowling WLG (Canada) LLP
Grab Pte. Ltd.
Halborn Inc.
IBM Corporation
I-Net Technologies
Inland Revenue Authority Of Singapore
Intelliware Development Inc
ISS Facility Services Private Limited
JAMS, Inc.
Kleinberg Kaplan Wolff & Cohen P.C.
Kyte Broking Limited
Levin Group Ltd
Mana Holdings Ltd
Managed Funds Association
Massive Computing, Inc
Meitar Law Offices
Milken Institute
Mintz Levin Cohn Ferris Glovsky and
Popeo P.C.
Mitchell Martin
Moore & Van Allen PLLC
Mount Studio Pte Ltd
Murphy & Mcgonigle P.C.
Nakul Verma
Numerix LLC

Office Secretaries Pte Ltd.
Okta Inc
One Raffles Quay Pte Ltd
One11 Racing LLC
OnStream LLC
Opswat, Inc.
Opus Recruitment Solutions Ltd
Ordinary Folk
Orrick, Herrington & Sutcliffe, LLP
Papaya Global, Inc.
Perkins Coie LLP
Phaidon International Inc
Pico Quantitative Trading
Private Chefs of Atlanta
Pythian Services, Inc.
Reed Smith Pte. Ltd
Richards Layton & Finger
Roman Mashtalyar
SALT Venture Group, LLC
Savills (Singapore) PTE LTD
Shearman & Sterling LLP
Singtel (Singapore Telecommunications
Limited)
Snowflake Inc.
Spire Search Partners
Stop Pest Control Of NY, INC.
STORM2 PTE LTD
Stott and May
Structure Works
T2 CONSULTING, LLC
The Furniture X-Change
The TIE, Inc
Unispace Of Boston, LLC
United Corporate Services Inc
VIP Sports Marketing, Inc.
Wolters Kluwer financial Services Inc.
Woodruff Sawyer
Xenetix Pte Ltd

Litigation Counterparties



[REDACTED]

Top 50 Creditors

Altcoinomy SA

[REDACTED]

Bayhawk Fund LLC

[REDACTED]

Big Time Studios Ltd.

[REDACTED]

Caramila Capital Management LLC

Claire Group LLC

Coincident Capital International, Ltd.

Coinhouse

Cumberland DRW LLC

[REDACTED]

Digital Finance Group

Donut, Inc.

Heliva International Corp

[REDACTED]

Levity & Love, LLC

[REDACTED]

Mirana Corp.

Moonalpha Financial Services Limited

[REDACTED]

Plutus Lending LLC

[REDACTED]

Ripio International

[REDACTED]

Schnutz Investments LP

Stellar Development Foundation

Streami Inc.

[REDACTED]

The Badger Technology Company
Holdings, Ltd.

Valour, Inc.

VanEck New Finance Income Fund, LP

[REDACTED]

Winah Securities S.A.

[REDACTED]

Potential M&A Counterparties

[REDACTED]

[REDACTED]

[REDACTED]



Exhibit B-2

Exhibit B-2

**Parties in interest, or affiliates thereof that currently or formerly engage(d) BRG,
sorted by their relationship to the Debtor, that are unrelated to these cases¹⁵**

Debtors' Restructuring Professionals

Alvarez & Marsal Holdings, LLC
Kobre & Kim LLP*
Kroll Restructuring Administration LLC*

Insurers

Axis Capital
Lloyd's of London*
Starr Insurance & Reinsurance Limited*

Debtors' Banks & Financial Services

Providers

JPMorgan Chase Bank, NA
JPMorgan Chase Bank, NA Singapore
Metropolitan Commercial Bank*
Signature Bank*

Significant Vendors

Amazon Web Services
American Arbitration Association
Anchorage Digital Bank, National
Association
Coinbase Custody Trust
Ernst & Young LLP
Goodwin Procter LLP*
IBM Corporation
Orrick, Herrington & Sutcliffe, LLP
Pythian Services, Inc.*
Wolters Kluwer financial Services Inc.*

Litigation Counterparties

[REDACTED]

Potential M&A Counterparties

[REDACTED]

¹⁵ Potential Parties in Interest marked with an asterisk (*) are related to closed matters.